

## **NON-ENTERPRISE DEBT SERVICE FUNDS**

**NON-ENTERPRISE DEBT SERVICE FUNDS ARE ACCUMULATED AND PAY PRINCIPAL AND INTEREST ON ALL NON-ENTERPRISE LONG TERM DEBT. PAYMENT OF GENERAL OBLIGATION AND SALES TAX REVENUE BONDS ISSUED FOR MAJOR CAPITAL STRUCTURES AND IMPROVEMENTS ARE ISSUED THROUGH THESE FUNDS, AS ARE THE PAYMENTS ON THE CITY/COUNTY BUILDING. STATE STATUTE REQUIRES THAT DEBT SERVICE FUNDS NOT RETAIN MORE THAN 1/12 OF THE PRIOR YEAR'S DEBT SERVICE IN FUND BALANCE.**

**405 - SALES TAX REFUNDING DEBT SERVICE FUND** - To accumulate monies for payment of principal and interest on revenue bonds secured by pledges of Gross Receipts Tax (sales tax) and certain Lodgers' Tax revenues.

**415 - GENERAL OBLIGATION BOND DEBT SERVICE FUND** - To accumulate monies for payment of principal and interest on all general obligations bonds.

**435 - CITY/COUNTY BUILDING DEBT SERVICE FUND** - To accumulate monies for payment of principal and interest on revenue bonds issued to finance construction of the joint City/County office building and secured by City Gross Receipts Tax revenues.

**Non-Enterprise Debt Service**  
**FY/05 Revenues, Appropriations and Fund Balances**

<b>Funds (\$000's)</b>	<b>Beginning Balances</b>	<b>Total Resources</b>	<b>Total Appropriations</b>	<b>Total Adjustments</b>	<b>Ending Balances</b>
Sales Tax Refunding Debt Service	1,010	10,664	10,843	0	831
General Obligation Bond Debt Service	9,526	63,008	66,423	0	6,111
City/County Building Debt Service	436	1,295	1,409	0	322
<b>Total</b>	<b>10,972</b>	<b>74,967</b>	<b>78,675</b>	<b>0</b>	<b>7,264</b>

